

10/772,523

-9-

REMARKS

It is appreciatively noted that claims 3, 13, 18, and 19 have been indicated to be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims. Claim 13 has been so rewritten, and independent claim 10 accordingly canceled. Claims 11, 12, 14, and 15 have been amended to be dependent thereon. It is therefore respectfully requested that claim 13 as well as claims 11, 12, 14, and 15 dependent thereon be allowed.

In addition, as amended, claim 12 (dependent on claim 1) contains the recitation of claim 19, and newly submitted claim 22 (dependent on claim 1) contains the recitation of claim 18. It is respectfully submitted that these recitations provide additional reasons why claims 12 and 22 as well as 3 (dependent on claim 1) contain allowable subject matter in addition to the reasons provided hereinafter for the allowance of claim 1.

With respect to the drawing objection, the tool box 34 was mis-labeled as 32. The sheet containing FIG. 1 has been amended to change the reference numeral 32 (the left reference numeral 32 in FIG. 1) for the tool box to 34. It is therefore respectfully requested that the objection to the drawings be withdrawn.

Independent claims 1 and 16 have been rejected under 35 USC 102(e) as being anticipated by U.S. patent 6,550,836 to Rigau.

Independent claim 1 has been amended and independent claim 24 has been newly submitted to more clearly define what Applicant regards as the invention. As amended, claim 1 recites a panel which has an edge along which said panel is hingedly connected to said upper edge of said plate for serving as an alternative tailgate and further recites that said plate upper edge has a length which is substantially equal to a length of said alternative tailgate panel edge. Claim 23, dependent on claim 1, as well as claim 22 (discussed above) are newly submitted.

10/772,523

-10-

The rejections of independent claim 16 as well as claim 17 dependent thereon are rendered moot by the cancellation thereof. Newly submitted independent claim 24 recites a panel hingedly connected to said upper edge of said plate for serving as an alternative tailgate, and a pair of side panels hingedly connected to said side edges respectively of said plate. Claims 18, 19, and 20 have been amended to be dependent on newly submitted claim 24 and to otherwise conform.

Support for the above recitation in claim 1, as amended, may be found in FIGS. 1 and 2 of the drawings wherein it is clearly shown that a panel edge and the plate upper edge are hingedly connected and that the edges are of substantially equal lengths. The specification and FIG. 2 have been amended to more clearly point out these edges and their lengths, i.e., as FIG. 2 is amended, the length 47 of plate edge 43 is shown to be substantially equal to the length 49 of alternative tailgate edge 45. Support for the above recitation in newly submitted claim 24 as well as the recitation of newly submitted claim 23 (dependent on claim 1) is also clearly found in FIGS. 1 and 2 of the drawings.

For the reasons provided hereinafter, it is respectfully submitted that claims 1 and 24, as amended and as newly submitted, are novel as well as unobvious over the references of record and therefore patentable.

Rigau discloses a modular system for a vehicle bed consisting of a rectangular panel having substantially the width of a vehicle bed and mounting plates on the interior of the vehicle bed. Referring to FIGS. 1 and 11 to 16 thereof, the mounting plates or side panels 58 are each hingedly coupled to a separate plate 60 (one coupled to one plate on one side and the other coupled to another plate on the other side) which is in turn secured to the inside of the tailgate 28. This allows the

10/772,523

-11-

side panels to be folded against the tailgate. The plates 60 are hingedly coupled to projections 70 having openings 68 thereon. The openings 68 are dimensioned to receive pins 14 extending from the lower side edges of the rectangular panel. Pins extending from the upper side edges may be received in holes, illustrated at 64 in FIG. 11, in the side panels. Rigau thus discloses separate plates for the side panels and that the rectangular panel is coupled at one side to one of the plates and at the other side to the other of the plates.

Rigau thus does not disclose or teach or suggest a length of an upper edge of a plate (to which a side panel is hingedly connected) which is substantially equal to a length of an alternative tailgate panel edge along which it is hingedly connected to the plate, as claimed in claim 1, as amended.

Rigau also thus does not disclose or teach or suggest a pair of side panels hingedly connected to respective side edges of a plate, as claimed in newly submitted claim 24.

The present invention also provides benefits not found in the Rigau modular assembly. Thus, the present invention allows the assembly to be quickly installed and removed as a unit and allows the convenience of operation similarly as a usual tailgate is operated, and without the assembly getting in the way and without the need to be concerned with keeping track of the alternative tailgate when the assembly is installed. It is accordingly respectfully submitted that independent claims 1 and 24, as amended and as newly submitted, are unobvious over Rigau and the other art of record as well as not being anticipated thereby and are therefore patentable. As previously discussed, independent claim 13, as rewritten, has been indicated to be allowable.

Since the remaining claims, as amended and as newly submitted, depend from one or the other of claims 1, 13, and 24,

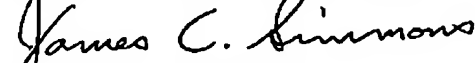
10/772,523

-12-

as amended and as newly submitted, it is respectfully submitted that they are also patentable for at least the same reasons.

Since it has been shown that each of the claims, as amended and as newly submitted, is patentable, it is respectfully submitted that this application is in condition for allowance, and such is respectfully requested. If it would aid in advancing this application to issue, the Examiner is respectfully urged to call the attorney for Applicant at the number below.

Respectfully submitted,



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## Enclosures

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10/772,523

-2-

In the Drawings:

Please amend the drawings by substituting the enclosed Replacement Sheet for the original sheet containing FIGS. 1 and 5. Subject to the approval of the Examiner, the left-most numeral 32 in FIG. 1 has been changed to 34.

Please also amend the drawings by substituting the enclosed Replacement Sheet for the original sheet containing FIGS. 2 and 4. Subject to the approval of the Examiner, on the left side of FIG. 2, reference numerals 43 and 45 have been added to illustrate respectively the plate 36 upper edge and the edge along which the panel 38 is hingedly connected to the plate upper edge. Also, reference numerals 47 and 49 have been added to illustrate the lengths of the edges 43 and 45 respectively.

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